

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2003 FINAL
GENERAL FUND			
BALANCE FROM PRIOR YEAR	\$ 15,750,000	\$ 31,700,000	\$ 19,400,000
PROPERTY TAX REVENUE	\$ 158,367,521	\$ 169,443,711	\$ 188,600,000
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 136,033,804	\$ 135,239,965	\$ 130,205,875
Safety Sales Tax	6,035,723	6,331,417	4,246,000
Property Transfer Tax	5,709,842	5,613,652	6,300,000
Transient Occupancy Tax	58,733,401	61,920,984	56,676,190
Subtotal Other Local Taxes	\$ 206,512,770	\$ 209,106,018	\$ 197,428,065
LICENSES AND PERMITS			
General Business Taxes	\$ 10,238,977	\$ 10,320,000	\$ 10,320,000
Other Regulatory Licenses	705,655	449,500	355,500
Paratransit Vehicle Fees	10	-	-
Bicycle Licenses	16,917	12,950	17,650
Street and Curb Permits	63,068	6,500	54,000
On-Premise Sign Use Permit	1,140	-	-
Other Licenses and Permits	5,672,187	5,358,561	5,683,861
Parking Meter Revenue	5,412,545	5,059,760	5,196,260
Subtotal Licenses and Permits	\$ 22,110,499	\$ 21,207,271	\$ 21,627,271
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	\$ 9,566,310	\$ 10,412,000	\$ 6,630,000
Other California and Municipal Violations	1,345,202	47,142	596,642
City Parking Violations	15,071,767	16,458,027	16,458,027
Litigation Awards and Cost Recovery	3,628,672	2,810,900	3,202,900
Subtotal Fines, Forfeitures, and Penalties	\$ 29,611,951	\$ 29,728,069	\$ 26,887,569
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	\$ 13,270,685	\$ 5,900,000	\$ 5,900,000
Franchises	42,708,007	45,518,854	54,234,644
Balboa Park Rents and Concessions	629,075	895,500	390,000
Mission Bay Park Rents and Concessions	19,134,617	19,085,000	20,085,000
Torrey Pines Golf Course Rents and Concessions	86,645	120,000	-
Other Parks and Recreation Facilities Rents and Concessions	146,194	188,630	98,630
Centre City Rents	1,211,057	1,145,000	1,145,000
Other Rents and Concessions	5,495,009	5,158,675	6,095,520
Subtotal Revenue from Money and Property	\$ 82,681,289	\$ 78,011,659	\$ 87,948,794
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees	\$ 67,188,011	\$ 70,310,886	\$ 72,200,000
Other State Grants and Allocations	10,494,546	6,872,533	5,854,171
Federal Grants	786,879	350,000	175,000
Revenue from Other Sources	10,357,722	1,073,365	732,617
Unified Port District Reimbursement	767,156	767,156	833,765
Subtotal Revenue from Other Agencies	\$ 89,594,314	\$ 79,373,940	\$ 79,795,553

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CHARGES FOR CURRENT SERVICES			
Library Revenue	\$ 1,808,319	\$ 1,665,107	\$ 1,750,774
Golf Course Revenue	166,189	180,000	180,000
Swimming Pool Revenue	1,371,950	1,266,050	1,320,050
Miscellaneous Recreation Revenue	2,014,246	3,414,352	2,832,973
Cemetery Revenue	670,491	549,000	643,000
Repair and Damage Recoveries	221,746	62,000	62,000
Election Fees	18,382	7,700	4,500
Planning and Miscellaneous Filing Fees	806,552	194,480	194,480
Police Services	3,011,173	1,569,759	2,027,000
Emergency Medical Services	253,649	192,358	177,914
Fire Services	7,848,393	3,150,600	3,349,970
Engineering Services	4,765,062	3,319,683	3,345,073
Redevelopment Services	1,117,475	1,540,336	1,592,321
Services to Unified Port District	3,209,011	2,550,000	2,550,000
Parking Citation Processing	216,808	145,000	145,000
Other Services	8,418,867	4,278,844	2,795,985
Services to Transient Occupancy Tax Fund	674,847	696,086	696,086
Engineering Services to Other City Funds	12,990,751	13,505,986	14,340,909
Facilities Maintenance Services to Other City Funds	4,081,417	3,286,543	2,758,961
Street Division Services to Other City Funds	2,225	-	-
Community Services to Other City Funds	778,720	561,000	886,594
General Government and Financial Services to Other City Funds	23,390,476	21,044,317	22,393,489
Real Estate Assets Services to Other City Funds	1,200,748	1,145,819	1,127,832
Miscellaneous Services to Other City Funds	5,747,820	2,966,792	3,471,810
Subtotal Charges for Current Services	\$ 84,785,317	\$ 67,291,812	\$ 68,646,721
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund	\$ 13,583,284	\$ 20,899,269	\$ 12,751,447
Engineering Services to Other City Funds	6,528,184	6,509,803	6,879,118
Street Maintenance Services to Other City Funds	5,170,953	5,032,589	5,032,589
General Government and Financial Services to Other City Funds	226,588	217,036	248,120
Real Estate Assets Services to Other City Funds	11,474	50,000	50,000
Miscellaneous Services to Other City Funds	752,023	844,538	892,449
Environmental Growth Fund	-	-	4,388,546
Other Transfers and Contributions	8,753,098	7,071,750	7,881,312
Subtotal Transfers from Other Funds	\$ 35,025,604	\$ 40,624,985	\$ 38,123,581
OTHER REVENUE			
Refund of Prior Year Expenditures	\$ 190,265	\$ -	\$ -
Sale of Personal Property	271,781	180,968	180,968
Miscellaneous Revenue	822,989	692,000	692,000
Subtotal Other Revenue	\$ 1,285,035	\$ 872,968	\$ 872,968
TOTAL NON-PROPERTY TAX REVENUE	\$ 551,606,779	\$ 526,216,722	\$ 521,330,522
TOTAL GENERAL FUND BALANCE AND REVENUE	<u>\$ 725,724,300</u>	<u>\$ 727,360,433</u>	<u>\$ 729,330,522</u>

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	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2003 FINAL
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	\$ 2,177,229	\$ 2,242,916	\$ 2,121,112
PROPERTY TAX REVENUE			
Bond Interest and Redemption	\$ 2,443,614	\$ 2,352,462	\$ 2,228,663
Zoological Exhibits	4,714,469	4,599,040	4,995,852
Total Property Tax Revenue	\$ 7,158,083	\$ 6,951,502	\$ 7,224,515
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	\$ 4,857,025	\$ 4,600,000	\$ 3,561,796
Total Non-Property Tax Revenue	\$ 4,857,025	\$ 4,600,000	\$ 3,561,796
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (2,401,377)	\$ (1,945,695)	\$ (1,917,334)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	<u>\$ 11,790,960</u>	<u>\$ 11,848,723</u>	<u>\$ 10,990,089</u>
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	\$ 65,083,950	\$ 29,075,955	\$ 55,208,054
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 35,966,514	\$ 54,989,584	\$ 64,584,715
Transient Occupancy Tax	51,146,082	56,264,529	51,523,809
Facilities Benefits Assessments	789,677	1,158,989	1,338,057
Subtotal Other Local Taxes	\$ 87,902,273	\$ 112,413,102	\$ 117,446,581
REVENUE FROM MONEY AND PROPERTY			
Qualcomm Stadium	\$ 11,931,788	\$ 13,475,550	\$ 13,963,300
Midway and Sports Arena Leases	2,495,910	2,454,991	2,610,641
Franchises	9,272,521	10,451,808	11,882,300
Interest Earnings	2,575,187	1,465,500	1,656,275
Miscellaneous	232,559	6,000	6,000
Subtotal Revenue from Money and Property	\$ 26,507,965	\$ 27,853,849	\$ 30,118,516
REVENUE FROM OTHER AGENCIES			
Gas Tax	\$ 23,575,513	\$ 22,803,711	\$ 22,915,352
TransNet Funds	25,350,431	26,817,697	58,341,906
Storm Drain Fees	6,017,649	5,963,379	6,035,911
Miscellaneous	342,028	317,000	420,001
Federal Seized Assets	1,821,751	800,000	800,000
City of Coronado	32,639	43,000	-
State Library Foundation	2,116,573	2,116,473	1,200,000
CDBG Federal Grant	1,043,188	2,608,650	1,260,497
AB 2928 - Transportation Relief	-	2,453,280	3,500,000
Other Agencies	6,320,191	5,311,000	4,526,000
Subtotal Revenue from Other Agencies	\$ 66,619,963	\$ 69,234,190	\$ 98,999,667

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	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2003 FINAL
TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	\$ 18,286,069	\$ 22,753,576	\$ 30,136,360
Transfers Miscellaneous	1,726,787	2,193,206	1,471,791
Transfers from Convention Center Complex Fund	-	5,060,846	-
Transfers from Landscape Maintenance Districts	289,616	413,752	426,022
Transfers from General Fund	20,017,637	16,877,511	2,784,639
Transfers from Gas Tax Fund	18,006,967	19,216,076	21,458,236
Transfers from Los Penasquitos Canyon Preserve	-	130,000	0
Transfers from TransNet Fund	9,409,795	9,405,259	5,654,416
Transfers from AB 2928 - Transportation Relief Fund	-	2,453,280	4,471,520
Transfers from Water and Sewer Funds	-	-	2,300,000
Subtotal Transfers from Other Funds	\$ 67,736,871	\$ 78,503,506	\$ 68,702,984
OTHER REVENUE			
Unlicensed Driver Vehicle Impound Fee	\$ 1,215,165	\$ 988,000	\$ 988,000
Facility Fees	388,750	250,000	250,000
Tonnage Fees	308,038	265,335	265,335
Permit Application Fees	-	2,800	2,800
Street Services	1,939,148	1,918,061	1,683,873
Paramedic Limited Liability Company Fees	5,550,798	5,695,194	6,921,642
Miscellaneous	3,233,011	2,570,425	3,122,737
Subtotal Other Revenue	\$ 12,634,910	\$ 11,689,815	\$ 13,234,387
TOTAL NON-PROPERTY TAX REVENUE	\$ 261,401,982	\$ 299,694,462	\$ 328,502,135
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (80,947,821)	\$ (37,445,689)	\$ (95,288,650)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 245,538,111	\$ 291,324,728 *	\$ 288,421,539
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	\$ 3,397,220	\$ 4,352,908	\$ 6,469,027
REVENUE			
Rental of Land and Buildings	\$ 2,578,984	\$ 2,403,437	\$ 3,041,394
Interest	264,646	83,000	280,000
Fuel Flowage Fees	135,518	108,000	128,704
Parking Fees	173,056	103,100	175,600
Commercial Landing Fees	55,835	22,000	55,500
Other Services	199,093	95,023	95,023
Revenue From Future Obligations/CIP	(4,447,247)	(4,462,230)	(7,703,205)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 2,357,105	\$ 2,705,238	\$ 2,542,043

* Reflects the recategorization of Information Technology and Communications and Optimization from Internal Service Funds category to Special Revenue Funds category based on GASB 34.

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	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2003 FINAL
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	\$ 7,034,868	\$ 5,556,936	\$ 3,898,863
REVENUE			
Building Permits/Plan Check Fees	\$ 8,072,065	\$ 9,475,334	\$ 8,627,181
Structural, Electrical, Mechanical and Combination Permits	14,475,369	15,095,434	15,762,512
Engineering and Development Fees	1,398,567	1,358,233	713,437
Other Fees and Revenue	4,111,940	1,050,999	1,152,313
Zoning and Sign Permit Revenue	477,108	513,868	486,392
Development and Environmental Planning	2,709,132	2,193,529	3,119,850
TransNet	583,908	500,000	500,000
Gas Tax	-	145,013	-
Water/Sewer Reimbursement	576,142	1,374,443	1,991,201
Subdivision Permits	8,952,491	10,263,242	11,460,295
Revenue for Future Obligations	(6,357,298)	(7,647,161)	(5,720,118)
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	\$ 42,034,292	\$ 39,879,870	\$ 41,991,926
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	\$ 3,944,090	\$ 5,506,868	\$ 5,605,435
REVENUE			
Golf Fees	\$ 7,158,407	\$ 10,050,119	\$ 9,787,375
Rents and Concessions	811,491	734,800	734,800
Interest	388,719	215,900	215,900
Miscellaneous Revenue	23,919	-	-
Revenue Reserved for Transfer-CIP	(190,425)	(1,560,000)	(1,150,000)
Revenue For Future Obligations	(5,210,654)	(8,022,309)	(7,646,564)
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	\$ 6,925,547	\$ 6,925,378	\$ 7,546,946
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	\$ 5,558,752	\$ 5,495,892	\$ 10,114,724
REVENUE			
Recycling Fees	\$ 10,712,404	\$ 10,222,000	\$ 10,650,000
Interest Revenue	694,732	-	800,000
SB 332 Revenue	3,654,287	2,900,000	425,000
Refuse Disposal Enterprise Fund Subsidy For Navy	976,500	684,481	711,480
General Fund Transfer due to Expanded Recycling Program Savings	-	863,412	-
Facility Franchise Fee Apportionment	300,000	2,300,000	2,300,000
Curbside Recycling Revenue	1,176,951	1,250,000	1,250,000
State Grants	392,395	436,000	436,000
Other Revenue	31,250	227,000	20,000
Revenue Reserved for Transfer - CIP	-	-	-
Revenue for Future Obligations	(9,028,898)	(4,215,032)	(5,181,129)
TOTAL RECYCLING FUND BALANCE AND REVENUE	\$ 14,468,373	\$ 20,163,753	\$ 21,526,075

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	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2003 FINAL
REFUSE DISPOSAL FUND			
BALANCE FROM PRIOR YEAR	\$ 8,554,241	\$ 6,753,920	\$ 8,103,863
REVENUE			
Interest	\$ 3,255,507	\$ 2,004,000	\$ 2,500,000
Grants	-	-	850,000
Green Fees	1,510,567	-	1,573,000
General Fund Loan Repayment for Operations Station	-	786,688	960,124
Miscellaneous Revenue	1,849,785	1,494,700	1,494,700
Disposal Fees	28,927,654	29,624,000	28,351,000
Loan from Landfill Closure Fund	1,500,000	-	-
Revenue Reserved for Transfer - CIP	(7,501,134)	(8,240,000)	(8,512,000)
Revenue for Future Obligations	(11,410,166)	(3,571,857)	(5,255,103)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$ 26,686,454	\$ 28,851,451	\$ 30,065,584
SEWER FUND			
BALANCE FROM PRIOR YEAR	\$ 240,217,001	\$ 309,927,489	\$ 197,569,129
REVENUE			
Bond Proceeds	\$ 141,557,841	\$ -	\$ 213,110,000
Contributions in Aid	12,355,247	2,158,116	1,200,000
Grant Receipts	4,941,210	3,502,247	3,691,054
Capacity Charges	17,183,826	15,000,000	15,000,000
State Revolving Fund Proceeds	43,177,528	4,952,118	18,516,392
Change in Anticipated Contributions	(5,409,297)	-	-
Sewer Service Charges	173,627,211	175,954,720	178,324,583
New Sewer Service Connections	227,865	110,000	150,000
Sewage Treatment Plant Services	31,127,055	66,483,172	62,738,426
Services Rendered to Others	5,837,388	1,630,157	5,617,035
Other Revenue	2,162,894	222,989	229,389
Interest	23,913,301	14,500,000	14,500,000
Cogeneration Electric Power Sales	1,693,865	1,526,203	818,279
Revenue Reserved for Transfer - CIP	(141,180,477)	(279,401,824)	(333,981,657)
Revenue Reserved for Future Obligations	(295,953,661)	(20,684,332)	(67,942,172)
TOTAL SEWER FUND BALANCE AND REVENUE	\$ 255,478,797	\$ 295,881,055	\$ 309,540,458

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WATER FUND			
BALANCE FROM PRIOR YEAR	\$ 196,363,676	\$ 180,918,761	\$ 173,214,675
REVENUE			
Bond Proceeds	\$ 88,058,082	\$ 110,068,000	\$ 88,036,504
Capacity Charges	16,581,394	16,048,400	16,901,900
Change in Anticipated Financing Proceeds	62,210,907	-	(10,501,504)
Contributions in Aid	1,717,233	1,508,100	350,000
Grant Receipts	995,948	859,000	3,132,400
Grants Reimbursable	(1,907,496)	(194,643)	(2,654,427)
Non-Operating Federal Grants	1,272,454	2,163,609	500,000
Reimbursement from Capital Outlay Fund	231,893	-	367,100
Water Sales	194,563,395	199,542,000	209,164,239
Reclaimed Water	2,495,814	1,146,900	1,889,300
Land and Building Rentals	3,430,713	3,466,000	3,530,172
New Water Services	1,460,496	1,281,200	1,468,700
Sale of Discarded Materials and Facilities	27,384	25,400	18,400
Interest	16,345,145	11,716,000	9,740,200
Damages Recovered	702,210	128,300	310,400
Services Rendered to Other Funds	7,756,125	6,813,283	7,376,254
Service Charges	249,383	930,300	445,400
Other Revenue	751,305	421,900	361,600
Lakes Recreation	1,272,055	1,137,900	1,109,100
Revenue Reserved for Transfer - CIP	(116,222,457)	(105,998,813)	(63,606,782)
Revenue Reserved for Future Obligations	(235,674,152)	(162,261,756)	(174,052,392)
TOTAL WATER FUND BALANCE AND REVENUE	\$ 242,681,507	\$ 269,719,841	\$ 267,101,239
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	<u>\$ 590,632,075</u>	<u>\$ 664,126,586</u>	<u>\$ 680,314,271</u>
TOTAL OPERATING BUDGET	<u>\$ 1,573,685,446</u>	<u>\$ 1,694,660,470</u>	<u>\$ 1,709,056,421</u>

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	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2003 FINAL
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
OTHER LOCAL TAXES			
Sales Tax	\$ 804,601	\$ 6,307,500	\$ 183,500
REVENUE FROM OTHER AGENCIES			
Reimbursements From Other Agencies	\$ 16,139,143	\$ 14,940,615	\$ 17,980,800
Federal Grants	14,065,048	20,135,740	30,937,812
TransNet	18,354,344	14,303,448	14,029,741
Proposition A Bikeways	207,537	250,000	211,400
Gas Tax	3,432,817	-	140,000
State Grants	4,356,190	14,299,625	27,105,503
Subtotal Revenue From Other Agencies	\$ 56,555,079	\$ 63,929,428	\$ 90,405,256
OTHER REVENUES			
Special Assessments	\$ 22,171,271	\$ 32,846,721	\$ 25,915,490
Revenue From Other Funds	10,072,769	16,262,495	11,215,862
Miscellaneous Revenue	116,483,687	135,333,734	38,811,673
TransNet Bonds	27,928	-	-
Lease Revenue Bonds	-	182,166,406	11,352,683
Commercial Paper	7,297,655	26,916,925	32,583,093
Certificates Of Participation	90	-	-
Subtotal Other Revenues	\$ 156,053,400	\$ 393,526,281	\$ 119,878,801
SEWER REVENUE			
Sewer Service Charges	\$ 44,741,404	\$ 95,708,687	\$ 6,159,899
Bond Proceeds	66,900,000	-	112,824,596
Capacity Charges	17,183,826	15,000,000	15,000,000
Contributions in Aid	12,355,247	2,158,116	3,341,587
Subtotal Sewer Revenue	\$ 141,180,477	\$ 112,866,803	\$ 137,326,082
WATER REVENUE			
Sale of Water	\$ 8,637,907	\$ 14,928,433	\$ 8,400,421
Bond Proceeds	88,058,082	81,781,899	37,042,288
Capacity Charges	16,581,394	7,780,381	16,901,900
Contributions in Aid	1,717,233	1,508,100	350,000
Grants	995,948	-	545,073
Land Sales	231,893	-	367,100
Subtotal Water Revenue	\$ 116,222,457	\$ 105,998,813	\$ 63,606,782
TOTAL CAPITAL IMPROVEMENTS REVENUE	\$ 470,816,014	\$ 682,628,825	\$ 411,400,421
TOTAL COMBINED BUDGET REVENUES	<u>\$ 2,044,501,460</u>	<u>\$ 2,377,289,295</u>	<u>\$ 2,120,456,842</u>
Less: Interfund Transactions	\$ (169,879,070)	\$ (188,372,837)	\$ (169,317,997)
NET TOTAL COMBINED BUDGET REVENUES	<u>\$ 1,874,622,390</u>	<u>\$ 2,188,916,458</u>	<u>\$ 1,951,138,845</u>